

Maryland Law Review

Volume 21 | Issue 2

Article 4

Editorial Section

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Recommended Citation

Editorial Section, 21 Md. L. Rev. 129 (1961)

Available at: <http://digitalcommons.law.umaryland.edu/mlr/vol21/iss2/4>

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Maryland Law Review

Published Winter, Spring, Summer, and Fall by Maryland Law Review, Inc.

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\$3.00 Per Current Volume

\$1.00 Per Number

Member, National Conference of Law Reviews
Conference of Southern Law Reviews

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THE EDITOR'S PAGE

The REVIEW feels it is carrying two articles of immediate and practical interest in this Spring Issue, Mr. Theodore R. Groom's "Capital Gains for Builders of Residential Subdivisions" and Mr. William F. Mosner's "Federal Tax Liens and Foreclosures." Mr. Groom, who recently received his LL.B. from Harvard University and who is currently serving as law clerk to the Hon. Roszel C. Thomsen, Chief Judge of the District Court for Maryland, presents a scholarly analysis of the collapsible subdivision corporation and its relationship to Section 341 of the 1954 I.R.C. Mr. Mosner, a relatively recent graduate of the School of Law, discusses the most recent Supreme Court development relating to foreclosure of a senior mortgage when a junior federal tax lien is present, thus bringing up to date his previous article, "The Nature and Scope of Federal Tax Liens with a Special Consideration of their Effect on Mortgage Foreclosures," 17 Md. L. Rev. 1 (1957).